

HOUSE BILL 587

By McDaniel

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4, Part 14, relative to a hotel occupancy tax in cities having a population of not less than seven thousand three hundred fifty (7,350) nor more than seven thousand four hundred and ten (7,410) according to the 2000 federal census of population or any subsequent federal census located in counties having a population of not less than twenty-five thousand four hundred and fifty (24,450) nor more than twenty-five thousand five hundred and fifty (25,550) according to the 2000 federal census of population or any subsequent federal census.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-1425, is amended by adding the following new subsection (i):

(i) This section shall not apply in any municipality having a population of not less than seven thousand three hundred fifty (7,350) nor more than seven thousand four hundred and ten (7,410) according to the 2000 federal census of population or any subsequent federal census located within a county having a population of not less than twenty-five thousand four hundred and fifty (24,450) nor more than twenty-five thousand five hundred and fifty (25,550) according to the 2000 federal census of population or any subsequent federal census. Any such municipality shall be authorized to levy a privilege tax by ordinance adopted by a two-thirds (2/3) vote of its governing body upon the privilege of occupancy in any hotel located within the municipality of each transient in an amount of the consideration charged by the operator as set by ordinance of the governing body. The ordinance shall further set forth the manner of collection and administration of the privilege tax.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.